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Government of Kerala
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കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Saturday

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27th December 2025
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12th Dhanu 1201
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നമ്പർ
No.
4363

GOVERNMENT OF KERALA

Co-operation (B) Department

ORDER

G.O.(P)No.176/2025/Co op Dated,Thiruvananthapuram, 27st December, 2025
12th Dhanu, 1201

S. R. O. No. 1420/2025

WHEREAS, under sub-section (1) of section 29 of the Kerala Co-operative Societies Act, 1969 (Act 21 of 1969), a general body meeting of the society shall be held within a period of six months of the close of the financial year;

AND WHEREAS, under sub-section (3) of section 29 of the said

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Act, where the board of a co-operative society fails to convene the annual general meeting within the period specified in sub-section (1), the Registrar or the person authorized by him in this behalf shall be competent to convene such annual general meeting within a period of ninety days from the date of expiry of the period mentioned in sub-section (1) and the expenditure incurred on such meeting shall be borne by the co-operative society;

AND WHEREAS, under sub-section (4) of section 29 of the said Act, members of the Board who, in the opinion of the Registrar, were responsible for not convening the annual general meeting within the stipulated period shall be disqualified for one term for being elected as committee members and to continue as members of a society in addition to being liable for any other provision under this Act;

AND WHEREAS, under sub–section (4) of section 63 of the said Act, it shall be the duty of the managing committee cause to audit the accounts of every society at least once in every year and it is provided that the accounts of every society shall be audited within six months of the close of the financial year to which such accounts relate and provided further that in the case of those societies which are liable to file income tax returns, financial statements for that purpose shall be duly certified by the Auditor, within three months from the end of the financial year;

AND WHEREAS, under sub-section (8) of section 63 of the said Act, the minimum qualification and experience of auditors for auditing the accounts of co-operative society may be such, as may be prescribed;

AND WHEREAS, under sub - section (9) of section 63 of the said Act, every co-operative society shall cause to be audited by a team of auditors appointed by the Director of Co-operative Audit in accordance with the scheme approved and notified by the State Government. The composition, structure of team, mode of conducting audit, mode of processing and preparing audit report shall be included in the scheme approved by the State Government.

AND WHEREAS, under sub-section (10) of section 63 of the said Act, the financial accounts of all apex societies and all urban co-operative banks shall be audited by auditing firms, from among the

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panel approved by the Director of Co-operative Audit and the administrative matters and related accounts of assisted apex societies shall be audited by the departmental auditors and submit the audit reports to the Director of Co- operative Audit. If the audit disclose any misappropriation or fraud or defalcation of money or property or assets of the society, audit team shall prepare a special report and forward the same to the Director of Co- operative Audit and the Registrar. The Registrar himself, or the Director of Co-operative Audit in consultation with the Registrar, shall forward the special report to the Vigilance Officer appointed under section 68A for detailed inquiry;

AND WHEREAS, under sub-section (11) of section 63 of the said Act, the audit report of the accounts of an apex co-operative society which includes the report on administrative matters, shall be laid by the Government before the Legislative Assembly, in the manner prescribed;

AND WHEREAS, under sub-section (12) of section 63 of the said Act, it is the responsibility of the managing committee to convene general body meeting or special general body meeting in order to appoint auditors or auditing firms within the stipulated time from among the panel approved by Director of Co-operative Audit, failing which, the members of the managing committee shall cease to hold their office and in such cases to avoid administrative stalemate, the Registrar may *suo motu* or on application from the Director of Co-operative Audit or from any person authorized in this behalf, appoint an administrator or an administrative committee consisting of not more than three persons, who shall be from among the members of the society, one among them as convener, to manage the affairs of the society, for a period not exceeding six months as may be specified in the order and it is provided that such administrator or administrative committee shall arrange for the constitution of a new committee or for entering upon office of the new committee, as the case may be;

AND WHEREAS, under sub-section (4) of section 64 of the said Act, the financial statements and other statutory statements as required by auditors shall be prepared by the Chief Executive of the society within one month from the date of close of the financial year and submit it before managing committee and the fact shall be reported to

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the Director of Co-operative Audit or to the persons authorized by him in this behalf;

AND WHEREAS, under sub-section (4A) of section 64 of the said Act, it shall be the duty of the managing committee of every society to ensure the accuracy of financial and other statutory statements and it is the responsibility of the Managing Committee to submit the above statements for audit within fifteen days from the date of receipt of the above statements before the auditor and lapse on the part of managing committee in this regard will be considered as a disqualification to hold office and they shall cease to be a member of the committee as may be prescribed and in such cases to avoid administrative stalemate, the Registrar may *suo motu* or on application from the Director of Co-operative Audit or by any person authorized in this behalf, appoint an administrator or an administrative committee consisting of not more than three persons, who shall be from among the members of the society, one among them as convener, to manage the affairs of the society, for a period not exceeding six months as may be specified in the order and it is provided that such administrator or administrative committee shall arrange for the constitution of a new committee or for entering upon office of the new committee as the case may be;

AND WHEREAS, under sub-section (4B) of section 64 of the said Act, within forty five days from the date of receipt of the audit report, the Director of Co-operative Audit shall issue an audit certificate to the concerned society with a copy of audit memorandum as may be prescribed;

AND WHEREAS, under sub-section (5) of section 64 of the said Act, the auditor or team of auditors or auditing firms appointed as per section 63 shall complete the audit within ninety days from the date of receipt of the statements and submit audit report to the Director of Co-operative Audit or to the persons authorized by him in this behalf;

AND WHEREAS, under sub-section (1) of section 66C of the said Act every Co-operative Society shall file returns, within six months of the closure of every financial year before the Registrar containing the following particulars, namely:-

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(a) a comprehensive annual report of its activities;

(b) its audited statements of accounts;

(c) plan for surplus disposal as approved by the general body of the Co- operative society;

(d) list of amendments to the bye-laws of the Co-operative society, if any;

(e) declaration regarding date of holding of its general body meeting and conduct of elections when due;

(f) rectification reports approved by the Committee on audit report and the resolution of the General Body of the society; and

(g) any other information required by the Registrar in pursuance of any of the provisions of this Act or rules;

AND WHEREAS, the Registrar of Co-operative Societies has also reported that the Co operative auditors were part of the local body election process, it was not possible to complete the audit and convene the general body meeting on time. It is also reported that the Board of Directors were responsible for not convening the annual general meeting within the stipulated period shall be disqualified for one term for being elected as committee members and to continue as members of a society in addition to being liable for any other provision under this Act;

AND WHEREAS, it is mandatory for the societies to convene the meeting of annual general body in order to appoint auditors or auditing firms within the stipulated time from among the panel approved by the Director of Co-operative Audit, failing which, the members of the managing committee shall cease to hold their office, and in the above circumstances the societies are not in a position to adhere with the provisions regarding appointment of auditors and convening of general

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body meetings which affect the existence of elected Board of Directors upon which administration of the societies are vested with, and that the absence of Boards in societies will affect the day-to-day functioning of the societies which ultimately affects the interest of the general public;

AND WHEREAS, the Registrar of Co-operative Societies has recommended to the Government to extent the exemption already granted to the Co-operative Societies from the provision of sub-sections (1), (3) and (4) of section 29, sub sections (4), (8), (9) (10), (11) and (12) of section 63, sub-sections (4), (4A), (4B) and (5) of section 64 and sub- section (1) of section 66C of the Kerala Co-operative Societies Act, 1969(Act 21 of 1969) for a period of three months from 1st October, 2025 to 31st December, 2025 in pursuance of notification issued under G.O.(P)No.130/2025/Co op dated 29th September, 2025 and published as S.R.O. No.1142/2025 in the Kerala Gazette Extraordinary No.3488 dated 29th September, 2025 for a further period of three months from 1st January, 2026 to 31st March, 2026;

AND WHEREAS, the Government have considered the matter in detail and are satisfied that it is necessary in public interest to grant exemption for a further period of three months from 1st January, 2026 to 31st March, 2026;

Now, THEREFORE, in exercise of the powers conferred by section 101 of the Kerala Co-operative Societies Act, 1969, the Government of Kerala hereby exempt all co-operative societies from the provisions of sub- sections (1), (3) and (4) of section 29 and sub sections (4), (8), (9), (10), (11) and (12) of section 63 and sub-sections (4), (4A), (4B)

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and (5) of section 64 and sub-section (1) of section 66C of the Kerala Co- Operative Societies Act, 1969 (Act 21 of 1969) for a further period of three months from 1st January, 2026 to 31st March, 2026.

By order of the Governor,
DR.VEENA N.MADHAVAN
SPECIAL SECRETARY

Explanatory Note

(This does not form part of the order, but is intended to indicate its general purport.)

As per sub-section (1) of section 29 of the Kerala Co-Operative Societies Act, 1969(Act 21 of 1969) a general body meeting of the society shall be held within a period of six months of the close of the financial year and under sub-section (4) of section 29 of the said Act members of the Board who, in the opinion of the Registrar, were responsible for not convening the annual general meeting within the stipulated period shall be disqualified for one term for being elected as committee members and to continue as members of a society in addition to being liable for any other provisions under this Act and it is provided that the accounts of every society shall be audited within six months of the close of the financial year to which such accounts relate and under sub-section(9) of section 63 of the said Act, every co-operative society shall cause to be audited by a team of auditors appointed by the Director of Co-operative Audit in accordance with the scheme approved and notified by the State Government. The composition, structure of team, mode of conducting audit, mode of processing and preparing audit report shall be included in the scheme approved by the State Government and under sub-section(12) of

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section 63 of the said Act as amended by the said Amendment Act, it is the responsibility of the managing committee to convene general body meeting or special general body meeting in order to appoint auditors or auditing firms within the stipulated time from among the panel approved by the Director of Co operative Audit, failing which, the members of the managing committee shall cease to hold their office as may be prescribed.

The Registrar of Co-operative Societies has also reported that the Co operative auditors were part of the local body election process, it was not possible to complete the audit and convene the general body meeting on time. It is also reported that the Board of Directors were responsible for not convening the annual general meeting within the stipulated period shall be disqualified for one term for being elected as committee members and to continue as members of a society in addition to being liable for any other provision under this Act. The Registrar of Co- operative Societies has further reported that it is mandatory for the societies to convene the meeting of annual general body to appoint auditors or auditing firms within the stipulated time from among the panel approved by the Director of Co-operative Audit, failing which, the members of the managing committee shall cease to hold their office, and in the above circumstances the societies are not in a position to adhere with the provisions regarding appointment of auditors and convening of general body meetings which affect the existence of elected Board of Directors upon which administration of the societies are vested with, and that the absence of Board of Directors in societies will affect the day-to- day functioning of the societies which ultimately affects the interest of the general public. In the above circumstances, the Registrar of Co- operative Societies has recommended to the Government to extend the exemption already granted to the Co-operative societies from the provisions of sub-sections (1), (3) and (4) of section 29, sub-sections (4), (8), (9), (10), (11) and (12) of section 63, sub-sections (4), (4A), (4B) and (5) of section 64 and sub-section (1) of section 66C of the Kerala Co-Operative Societies Act, 1969 (Act 21 of 1969) for a period of three months from 1st October, 2025 to 31st December, 2025 in pursuance of notification issued under G.O(P)No.130/2025/Co op dated 29th September, 2025 and published as S.R.O No.1142/2025 in the Kerala

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Gazette Extraordinary No.3488 dated 29th September, 2025 for a further period of three months from 1st January, 2026 to 31st March, 2026.

The Government have considered the matter in detail and are satisfied that it is necessary in public interest to exempt all Co-operative Societies from the provisions of sub-sections (1), (3) and (4) of section 29 and sub sections (4), (8),(9), (10), (11) and (12) of section 63, sub-
sections (4), (4A), (4B) and (5) of section 64 and sub-section (1) of section 66C of the Kerala Co-operative Societies Act, 1969 for a further period of three months from 1st January, 2026 to 31st March, 2026.

The order is intended to achieve the above object.

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